

BOARD OF POLICE COMMISSIONERS

1125 LOCUST STREET

KANSAS CITY, MISSOURI 64106

816-234-5055

Fax: 816-234-5333

www.kcpd.org

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SECRETARY/ATTORNEY**

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March 23, 2015

Bid No. 2015-6

DISPOSABLE BATTERIES

The Board of Police Commissioners (BOPC), Kansas City, Missouri Police Department, extends an invitation to bid on disposable batteries subject to the conditions and specifications set forth. The contract period will be from May 1, 2015 through April 30, 2016 with an option to renew for three additional one-year periods based upon mutually agreeable pricing and availability of funding and quality of service.

CONDITIONS

1. Only bids received prior to the specified opening time and contained in a sealed envelope marked with the bid number will be considered.

OPENING: 2:00 p.m., Thursday, April 9, 2015

ATTN: Purchasing Section

Police Headquarters Building

1125 Locust

Kansas City, Missouri 64106

2. Bids delivered by courier will be accepted by the Purchasing Section, located on the second floor of Headquarters building.
3. Bids will be received Monday through Friday, 8:00 a.m. to 4:00 p.m. The Kansas City, Missouri Police Department will not be accessible on holidays. The BOPC will NOT guarantee receipt of bids delivered to Police Department elements other than the Purchasing Section.
4. BOPC will not accept electronically transmitted or faxed bids.
5. Any questions regarding the information outlined in this request for bid must be submitted in writing, by fax to be received no later than **11:00 am, Monday, April 1, 2015**. Fax Number (816) 234-5307 ATTN: Terry Headley.
6. It is the responsibility of the bidder to deliver the bid or bid modifications on or before the date and time of the bid receipt deadline. Bids will **NOT** be accepted after the date and time of closing except for extenuating circumstances as approved by the Financial Services Unit Commander.

7. The BOPC strives to notify all prospective bidders of any issued addenda. **It is important to note, however, that it remains the responsibility of the bidder to determine if any addenda have been issued and to obtain those addenda prior to submitting their bid response.** This bid and addenda are available at www.kcpd.org, Bid Tab.
8. The BOPC encourage and recommends that bidders comply with the Affirmative Action Program as administered by the Director of Human Relations, City of Kansas City, Missouri.
9. The successful vendor must comply with all State of Missouri laws, which are applicable in this area.
10. The BOPC encourages and recommends that bidders comply with the "Missouri Domestic Products Procurement Act", 34.350-34.359 RSMo.
11. Terms and conditions of bids must be valid for ninety (90) days from the date the proposal is received.
12. **All bidders submitting bids will be required to provide the information requested in this bid. Any deviations must be clearly indicated. Additional information may be used in describing your services and may be provided with your bid.**
13. The BOPC reserves the right to reject any and all bids as well as determine the lowest and best bid.
14. Unless you state to the contrary, it will be understood that you will accept an order for all or any part of this bid.
15. All bids in their entirety and resulting records shall become the property of the BOPC. The respondent(s) may not use this information for any reason without the expressed written consent of the BOPC.
16. By submitting a bid to this request, the bidder certifies that neither the bidder nor its principals are suspended or debarred from contracting for goods or services to be purchased from federal awards.
17. In order to compare bids, respondents will submit bids following the format listed below:
 - A. Bid Specification Sheet
 - B. Vendor Application Sheet/Information Update Form
 - C. Reference Information Sheets
 - D. Federal Award Verification Form
 - E. Cooperative Procurement With Other Jurisdictions
 - F. W-9 Form
18. It is mutually agreed and understood that, without exception, the bid prices shall include all royalties, licensing fees, or cost arising from the use of such design, device, or materials in any way involved in the work. The vendor and or his sureties shall indemnify and save harmless the BOPC and/or its agent from any claims for infringement by reason of the use of such patented or copyrighted design, device, or materials, or any trademark, or

copyright in connection with work agreed to be performed under this contract, and shall indemnify the BOPC and/or its agents for any cost, expense, or damage which it may be obligated to pay by reason of such completion of the work.

INVOICING

1. Invoices shall be forwarded in triplicate to:

Board of Police Commissioners
Accounting Section
1125 Locust
Kansas City, Missouri 64106

2. Pricing on the invoice must match bid pricing.
3. Invoices shall be received no later than 10-15 days following receipt of goods.
4. Credit memos are required for correction of billing errors, etc. and should be submitted in the same manner described for an invoice.

PRICING

1. Pricing must remain firm for entire one-year contract period.
2. Price quotes shall exclude all federal and state excise tax.
3. State whether your quotation is net or subject to a cash discount for prompt payment.
4. The quantities of items that appear on the Bid Specification Sheet are best estimates on one-year usage based upon the actual usage for the previous contract year. Actual usage may increase or decrease during the contract period.
5. Unit price for each item bid shall be shown and such price shall include all packaging materials. A total shall be entered in the total columns for each item bid. In case of a discrepancy between a unit price and extended price, the unit price will be presumed to be correct.
6. Pricing must include ALL cost associated with the delivery of the goods or services. The bids must be F.O.B., Kansas City, Missouri Police Department, Supply Section 1900 East 7th Street, Kansas City, Missouri 64124.
7. The continuation of the incumbent Contractor(s) in each of the option years is a prerogative of the BOPC and is not a contractual right of the Contractor(s). The BOPC's decision in regards to the exercising the option is not subject to appeal.
8. **Any misquoted prices that a bidder will not honor once bids are opened, will result in their entire bid being withdrawn from consideration.**

DELIVERY

1. All batteries delivered under this contract must have an expiration date of no less than three (3) years from the date of delivery.
2. Bidders must state a definite time for delivery of supplies unless otherwise specified in the invitation. This stated period will include Saturdays, Sundays and Holidays and may not exceed forty-five (45) days unless agreed to in advance by the BOPC.
 - A. Items shall be ordered as required and shall be subject to delivery as stated in the successful vendor's quotation. Payment will not be made until each item listed on the purchase order has been received in good condition.
 - B. The BOPC requires that all materials ordered will be delivered when specified. If deliveries are not made at the time agreed upon, the BOPC reserves the right to cancel or to purchase elsewhere and hold the Seller accountable for any damages sustained as a result thereof.
3. Vendors must accept responsibility for verification of material availability, production schedules, and other pertinent data prior to submission of proposal and delivery time. It is the responsibility of the vendor to notify the BOPC immediately if materials specified are discontinued, replaced, or not available for an extended period of time.

CONTRACTOR SERVICE

1. The successful bidder must function as the single point of responsibility for the BOPC regardless of any sub-contract arrangements for all products and services provided.
2. The successful bidder selected must agree to indemnify and hold the BOPC harmless from and against all liability, losses, damages, cost, expenses (including attorney fees), interest, and penalties arising out of or resulting from the negligence or willful act or omissions of the vendor's employees, agents, servants or contractors engaged in service related to this project. The only exception to this is to the extent such acts or omissions are based on and caused by reliance on any written information supplied by the BOPC.
3. The successful bidder will be responsible for replacing any and all items the BOPC determines to be in unacceptable condition at no cost to the BOPC. This includes shipping cost for returning non-functional items for replacement.

TERMINATION OF CONTRACT

The successful bidder will permit cancellation by the BOPC for good cause upon thirty (30) days written notice. Such cancellation shall require approval by the BOPC. The Financial Services Unit Commander may suspend this contract pending subsequent approval of cancellation by the BOPC. Examples of good cause are:

- A. Major changes in the user requirements.

- B. Repeated unsatisfactory service performed by the Vendor that is not rectified within a reasonable period of time.
- C. Unforeseen cancellation of a program or funding.

SPECIFICATIONS

1. Please complete the attached Bid Specification Sheet and return with your bid.
2. Only the name brand specified will be accepted. If not specified, please list manufacturer of battery quoted.

FAILURE TO PERFORM

In the event the vendor fails to perform in accordance with the terms and conditions of this bid, or if applicable, in the event the relationship between the bidder and the manufacturer is terminated and the bidder is unable to perform in accordance with the terms and conditions of this bid, the bidder shall be responsible for any and all additional re-procurement costs to the BOPC.

LIQUIDATION OF DAMAGES

If the successful bidder fails to deliver the equipment or perform the services within the time specified in this contract, or any extension thereof, the actual damage to the BOPC for the delay will be difficult or impossible to determine. Therefore, in lieu of actual damages, the successful respondent shall pay to the BOPC as fixed, agreed, and liquidated damages for each calendar day of the delay, the amount set forth below. In the event the successful respondent shall be liable, the addition to the excess cost, for such liquidated damages accruing until such time as the BOPC may reasonably obtain delivery or performance of similar equipment or services. The successful respondent shall not be charged liquidated damages when the delay arises out of causes beyond the reasonable control and with the faults of negligence of the successful bidder. The BOPC shall ascertain the facts and extent of the delay and shall extend the time for performance of the contract when in their judgment the finding of fact justifies an extension.

- A. The liquidation damages are fixed and agreed to in the amount of Five Hundred Dollars (\$500.00) per calendar day of default. The total liability of liquidated damages shall not exceed five percent (5%) of the total contract price.
- B. There shall be two (2) events of default and the liquidated damages will occur on the first calendar day thereafter.
- C. The BOPC shall have the right to deduct the liquidated damages from any money due, or to become due, to the successful bidder, or to sue for and recover compensation for damage for nonperformance of this contract within the time stipulated.

BOARD OF POLICE COMMISSIONERS

A handwritten signature in black ink, appearing to read "Capt M Francisco". The signature is fluid and cursive, with the first name "Capt" and last name "Francisco" clearly legible.

Captain Mark Francisco
Commander
Financial Services Unit

Bid No. 2015-6

Bid Specification Sheet

Opening Date: Thursday April 9, 2015, 2pm

Item #	Quantity	Description	* Country of Origin	Unit Price	Total
1	14,400	Batteries, Alkaline, Size AA (Duracell or Eneizer) only			
2	11520	Batteries, Alkaline, Size AAA (Duracell or Eneizer) only			
3	1800	Batteries, Alkaline, Size C (Duracell or Eneizer) only			
4	1440	Batteries, Alkaline Size D (Duracell or Eneizer) only			
5	100	Batteries, Lithium, Size AA (Duracell or Eneizer) only			
6	100	Batteries, Lithium 9 Volt (Duracell or Eneizer) only			
7	5000	Bateries, DL123A, 3 Volt Propak (Must be Duracell Ultra)			
8	20	Batteries, Photo Size V76PX, SR44, 10 of each any brand			
9	10	Batteries, Size 393 (7.90mmx5.35mm) any brand			
10	10	Batteries, Size 392 (7.90mm x 3.60mm) any brand			
11					
12					

*Specify if produced, manufactured, or assembled in country other than the U.S.A.

Grand Total

Bid Submitted By: Name of Company

Address/City/Zip Code

Phone Number

Fax

Signature

Print

**VENDOR APPLICATION / INFORMATION UPDATE FORM
KANSAS CITY, MISSOURI POLICE DEPARTMENT**

Name of Organization (as registered with IRS):

List Any applicable "Doing Business As" ("DBA") Names:

Vendor Category:

☐ Manufacturer ☐ Wholesaler ☐ Retailer ☐ Distributor ☐ Service

Vendor Type:

☐ Individual ☐ Partnership ☐ Corporation

Minority Business: ☐ Yes ☐ No

Type: ☐ African American ☐ Asian ☐ American Indian ☐ Hispanic
☐ Other (Specify: _____)

Woman Owned Business: ☐ Yes ☐ No

If you answered yes to either of the above questions, You **MUST** indicate below, the primary agency with which your special status is registered.

Payment Terms:

Old Addresses:

If this is an update request, there may be an attached list of all addresses currently on file for your company. If so, please make any corrections or deletions directly on the sheet and return it with this form.

New Addresses:

Please list **ALL** addresses, not on the above mentioned attachment, for your company on a separate sheet. You must clearly indicate to which address orders and bids should be sent and to which addresses payments should be sent. If any part of your "DBA" names has addresses associated with them, please indicate. Each address **MUST** have an accompanying phone number (including FAX number if applicable)

W-9 Information: You **MUST** complete and return the enclosed Form W-9 regardless of whether or not you will be providing any services you feel qualify you to receive a Form 1099. If you are incorporated, please indicate so in the name block and in the vendor type of the form.

Date You Signed This Form: _____

Name, Title and Phone Number of Person Completing This Form:

Federal Award Verification Form

Name of Company

Street Address:

City, State, Zip Code: _____

Phone Number : __ (____) _____

We here by certify:

Vendor certifies that neither it nor its principals are suspended or debarred from contracting for goods or services that are purchased from federal awards.

Signature of Authorized Person Certifying

Date

Print Name and Title

REFERENCE INFORMATION SHEET

List current customer references that acquired services and products from your company.

1. Company Name:

Address:

Contact Person:

Phone Number:

Description of services and or products purchased through your company:

2. Company Name:

Address:

Contact Person:

Phone Number:

Description of services and or products purchased through your company:

REFERENCE INFORMATION SHEET

List current customer references that acquired services and products from your company.

3. Company Name:

Address:

Contact Person:

Phone Number:

Description of services and or products purchased through your company:

4. Company Name:

Address:

Contact Person:

Phone Number:

Description of services and or products purchased through your company:

COOPERATIVE PROCUREMENT WITH OTHER JURISDICTIONS

1. This section is optional, it will not affect bid award. If the Board of Police Commissioners awarded you the proposed contract, would you sell the exact items as specified in this proposal, under the prices and terms of this contract to any Municipal, County, Public Utility, Hospital, Educational Institution, or any other non-profit organization having membership in the Mid-America Council of Public Purchasing (MACPP) and located within the Greater Kansas City Metropolitan Trade Area? (All deliveries shall be F.O.B. Destination and there shall be no obligations on the part of any member of said Council to utilize this Contract).

YES _____ NO _____

INITIALS _____

2. Sales will be made in accordance with the prices, terms, and conditions of the Invitation for Bid and any subsequent term contract.
3. There shall, however, be no obligation under the cooperative procurement agreement for any organization by MACPP to utilize the bid or contract unless they are specifically named in the Invitation for Proposal as a joint respondent.
4. All sales to other jurisdictions will be made on purchase orders issued by that jurisdiction. All receiving, inspection, payments and other contract administration will be the responsibility of the ordering jurisdiction.
5. The principal contracting officer (PCO) is responsible to handle the solicitation and award the contract. The Board of Police Commissioners has sole authority to modify the contract and the PCO to handle disputes regarding the substance of the contract. The PCO is Terry Headley, Kansas City, Missouri Police Department.
6. Each jurisdiction that is a party to the joint bid has authority to act as Administrative Contracting Officer with responsibility to issue purchase orders, inspect, and receive goods, make payments and handle disputes involving shipment to the jurisdiction.

Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do not
send to the IRS.

Print or type
See specific instructions on page 2.

Name (as shown on your income tax return)	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other <input type="checkbox"/> _____	<input type="checkbox"/> Exempt from backup withholding
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number								
OR								
Employer identification number								

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here	Signature of _____	Date <input type="text"/>
	U.S. person <input type="checkbox"/>	

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee.

In 3 above, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such businesses. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II Instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-828-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-365-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.